

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 13TH DECEMBER 2006 / 22ND AGRAHAYANA 1928

WP(C) .No. 33188 of 2006 (A)

PETITIONERS:

1. V.K.GEORGE, S/O.V.V.KURIAKOSE,
AGED 55 YEARS, VADAKKUMCHERY HOUSE, MANJAPRA,
KALADY.
2. JOHNY V.V., S/O.VARKEY, AGED 48 YEARS,
VADAKKUMBHAGAKARA, MANJAPRA VILLAGE,
ALUVA TALUK.

BY ADV. SRI.SUMAN CHAKRAVARTHY

RESPONDENTS:

1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF TAXES, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.
2. INSPECTING ASSISTANT COMMISSIONER
(INTELLIGENCE), COMMERCIAL TAXES,
NEDUMKANDAM, IDUKKI.

BY GOVT.PLEADER SRI JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13/12/2006, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

P.R.RAMAN, J.

W.P. (C) .NO.33188 OF 2006

Dated this the 13th day of December, 2006

JUDGMENT

This writ petition is filed seeking for release of the vehicle bearing Regn.No.KL-7/BA-2839 along with the goods to the petitioners on furnishing security or bond as directed by this Court. By Ext.P3 notice issued under the Kerala Value Added Tax Act, the vehicle was detained stating that the goods are transported without any document. Petitioners have produced Ext.P1 and P2. Ext.P1 shows that the 1st petitioner is a registered owner. Ext.P2 is a certificate of ownership issued to him under Rule 58(18) of the Kerala Value Added Tax Rules, 2005. The definite case is that the 1st petitioner is bringing the goods from his own estate to his house at Kalady. The vehicle was taken into custody at Adimaly and a notice was issued. In

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spite of explanation offered, the authorities by Ext.P3 have demanded security for an amount of Rs.57,280/- as a condition for release of the goods and vehicle. According to the petitioners, the said condition imposed in the factual situation is unjustified and contrary to law.

2. Heard both sides.

3. In the facts and circumstances of the case, there will be a direction to the respondents to release the goods and vehicle to the petitioners on condition that the petitioners shall pay an amount of Rs.7,280/- being the tax due for the goods and execute a bond for the balance amount without surety. Thereafter the matter shall be enquired into in accordance with law.

Writ Petition is disposed of with the above direction.

**P . R . RAMAN ,
JUDGE .**

kcv.